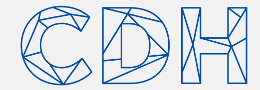
Tax & Exchange Control



ALERT | 11 November 2024

In this issue

KENYA

Same script, different cast:
An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

For more insight into our expertise and services

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

In response to the current economic landscape and the need for sustainable public finance, National Treasury has proposed significant amendments aimed at enhancing tax compliance, broadening the tax base, and improving the overall fiscal framework in Kenya. An important question that arises is: are the amendments a mere replica of the highly contested Finance Bill, 2024?

Background

The Finance Bill, 2024 was mired with controversy, including the 'Gen-Z' protests that forced the Government to withdraw it. It is apparent that the Government continues to face a substantial fiscal deficit that has now necessitated the introduction of various amendments to the existing tax statutes, including the Income Tax Act, Cap. 470 (ITA), the Value Added Tax Act, Cap. 476 (VAT Act), the Excise Duty Act, Cap. 472, and the Tax Procedures Act, Cap. 469B (TPA) through the Tax Laws (Amendment) (No.2) Bill, 2024 (Bill). National Treasury says that the amendments are geared towards facilitating funding for County Governments, enhancing tax administration, ensuring fairness in taxation, and addressing the current debt situation.

In this alert, we analyse some of the key amendments and what they mean for taxpayers in Kenya going forward.

Income Tax Act

Expanded definition of royalties

The Bill proposes introducing an expanded definition to the term "*royalty*". The Bill defines it to now include payments received as consideration for the right to use any software, proprietary or off-the-shelf, whether in the form of license, development, training, maintenance, or support fees. The proposed definition seeks to classify all software-related payments as "*royalties*" and subject them to withholding tax (WHT). Currently, certain software-related payments, such as license payments made to software providers through distribution and end-user licence agreements, are not subject to WHT in Kenya, on the principle that they do not confer any intellectual property (IP) rights in the software to the payers.

This practice, though contested by the Kenya Revenue Authority (KRA), is in line with the High Court's recent judgment in *Seven Seas Technologies Limited v Commissioner of Domestic Taxes*, Income Tax Appeal no. 8 of 2017, as well as international best practices. If adopted into law, this proposal will signal a shift from international best practice in the taxation of software payments, as captured under Article 12 of the Organisation for Economic Co-operation and Development (OECD) Model Tax Convention, which generally requires that such payments should only be subject to WHT if they are made as consideration for rights to the software's underlying IP rights.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

We note that the proposal would also go against the practice in the region, with both Uganda and Tanzania lacking software in their respective tax laws' definition of "*royalty*".

Increased tax free limit for meals, non-cash benefits and pension

A proposed amendment to section 5 of the ITA seeks to increase the threshold for tax exemption for meals that an employer can offer employees from KES 48,000 to KES 60,000, either from a canteen or cafeteria operated or established by the employer or a third party. Further, it proposes increasing tax exemption of non-cash benefits from KES 36,000 to KES 60,000, and gratuity and similar payments in respect of employment or services rendered, paid into a registered pension scheme, that are exempt from tax from KES 240,000 to KES 360,000.

This proposal means that employees will have more tax-free benefits, which increases their disposable income while employers can now offer more competitive benefit packages, making it easier to attract and retain talent without increasing direct salaries.

Introduction of significant economic presence tax

A new tax is being introduced for non-resident persons deriving or accruing income from Kenya from the provision of services carried out over the digital marketplace. This is meant to replace the digital service tax. A non-resident will be considered to have a significant economic presence if the user of the digital service is located in Kenya. Certain forms of income are exempted from this tax, such as income of non-resident providing digital services through a permanent establishment in Kenya. The proposed effective tax rate is 3% of gross turnover.

We anticipate that this will increase the overall tax liability for non-resident providers, impacting their profitability and pricing strategies, which could lead to higher costs for consumers using these digital services.

Taxing digital platforms

The Bill proposes amending section 10 of the ITA to classify payments made through digital market platforms – covering digital content monetisation, goods, property, and services – as income earned in Kenya. This applies to both resident and non-resident platform operators, bringing such operators into the tax net.

Introduction of minimum top-up tax

The Bill seeks to re-introduce minimum top-up tax to apply to covered persons (these are resident or non-resident person(s) with a permanent establishment in Kenya who are members of a multinational group with a consolidated annual turnover of EUR 750 million at the parent entity level). The tax is payable where the combined effective rate of the covered person for a year of income is less than 15%. The combined effective rate is the sum of all the adjusted covered taxes divided by the sum of all the net income or loss for the year of income multiplied by 100.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

"Adjusted covered taxes" refers to taxes recorded in the financial accounts of a constituent entity for the income, profits, or share of the income or profits of a constituent entity where the constituent entity owns an interest and includes taxes on distributed profits and deemed profit distributions under the ITA, subject to such adjustments as may be prescribed.

The amount payable is the difference between 15% of the net income or loss for the year of income of a covered person, and the combined effective rate for the year of income multiplied by the excess profit for the covered person. However, several groups are exempt from this tax, including public entities not engaged in business, persons whose income is exempt under paragraph 10 of the First Schedule to the ITA, pension funds, real estate investment vehicles, non-operating investment holding companies, and investment funds.

This is a move for Kenya to comply with the Global Anti-Base Erosion rules under the OECD/G20 BEPS Project, and in particular, Pillar 2 of the 2-Pillar Solution under BEPS Action 1, designed to ensure that multinational entities pay a minimum amount of tax at 15% with respect to their global profits. Some countries, including Australia, have implemented a minimum tax.

Increase in personal tax reliefs

Section 15 of the ITA may be amended to increase the allowable deductions from an employee's taxable income. These include the contributions made to the affordable housing levy, the Social Health Insurance Fund, and to a post-retirement medical fund up to KES 15,000.

Furthermore, one will be allowed to deduct up to KES 360,000 in interest payment relief on a loan taken towards the purchase or improvement of a residential building, an upward increase of KES 60,000. This will lessen the increasing tax burden on Kenyans.

Increase in deductible amounts in respect of annual contributions made to a retirement benefit scheme

There is a proposed amendment to increase the deductible amounts against taxable income by employers and employees for contributions to registered pension or provident fund schemes, from KES 240,000 to KES 360,000 and to increase the monthly limit from KES 20,000 to KES 30,000. Similarly, individuals will enjoy the same relief for contributions made to registered individual retirement funds or public pension schemes. This will likely result into an increase of contributions in pension schemes.

Withholding tax on payment from the supply of goods to a public entity and digital marketplace payments

There is a proposed amendment to the Third Schedule for WHT in respect of a payment made by a public entity for the supply of goods to public entities at the rate of 5% for non-residents and 0,5% for residents. Moreover, there will be WHT in respect of income deemed to have accrued in or been derived from a digital marketplace at the rate of 20% for non-residents and 5% for residents.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

Income tax exemption of pension benefits from registered pension providers

There is a proposal to amend the First Schedule of the ITA to exempt pension payments from registered pension funds, registered provident funds, registered individual retirement funds, public pension schemes, and the National Social Security Fund from income tax when a person reaches the age of retirement. Currently, section 16 of the ITA provides that these pension benefits are not allowable deductions from taxable income and the First Schedule only exempts monthly pension payments to a person who is 65 years old.

Moreover, the exemption will also apply to early withdrawals, that is, before one reaches retirement age because of an illness, or after 20 years from the date of registration as a member of the fund.

This will prevent double taxation of the same income for Kenyans who withdraw their pension funds because of an illness as well as the withdrawal of pension amounts upon retirement.

Taxation of interest income accruing from infrastructure bonds, notes and other similar securities

The Bill proposes amending the Third Schedule by introducing WHT at a rate of 5% on interest from a bond, note, or other similar security that has a maturity of at least three years and that is used to raise funds for infrastructure and other social services.

Income tax exemption for non-residents in respect of projects financed via 100% grant

The proposed amendment shall exempt the income earned by a non-resident contractor, sub-contractor, consultant or employee involved in the implementation of a project financed through 100% grant under an agreement between the Government and a development partner to the extent provided in the agreement. However, the non-resident shall be in Kenya solely for the implementation of the project and any other income not directly related to the project shall be subject to tax.

Capital gains tax for entities certified by the Nairobi International Financial Centre Authority as having met the specified criteria

Investors who invest at least KES 3 billion in an entity registered or incorporated in Kenya within two years will enjoy a reduced capital gains tax of 5% (instead of 15%) upon the transfer of their shares five years after the investment. Such investments must, however, be certified by the Nairobi International Financial Centre Authority. The proposal is welcome and will spur investments into the country.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

Penalty to export processing zone enterprises for failure to submit a return or late submission

The Bill seeks to delete the Eleventh Schedule to the ITA and do away with the penalty for failure of export processing zone (EPZ) enterprises to submit returns under the ITA, as the penalty is already provided for under the TPA.

Value-added tax

Clarifying the time of supply for exported goods

The proposed amendment of section 12 of the VAT act clarifies the time of supply for exported goods to be when the certificate of export or such other equivalent export document is issued by Customs.

The Bill, however, does not define the equivalent export document, and this may be problematic where it is disputed whether goods have been exported or not.

Credit for input tax against output tax

The proposed amendment of section 17 removes the threshold for VAT apportionment formula for taxpayers making 90% of zero-rated supply. The remaining provisions introduce a more general requirement to apportion input tax based on actual use. Businesses can fully deduct VAT only on expenses directly related to taxable supplies, with no deduction allowed for those used solely for non-taxable purposes. Mixed-use expenses now require allocation without an automatic threshold for full credit. Without the prior thresholds allowing full or zero deduction based on use ratios, taxpayers may face more limited input VAT deductions if they have significant mixed-use expenses. This may increase their VAT payable as fewer input credits are allowable on partially exempt activities.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

Change in VAT status for certain goods and services to standard rated

The amendment proposes reclassifying certain goods and services to either taxable, exempt, or zero-rated categories, as seen in the table below.

Goods or services	Current VAT treatment	Proposed VAT treatment
Aeroplanes and other aircraft of unladen weight exceeding 2,000kg but not exceeding 15,000kg, aeroplanes and other aircraft of unladen weight exceeding 15,000kg. Spacecraft (including satellites) and suborbital, spacecraft launch vehicles. Direction-finding compasses, instruments, and appliances for aircraft.	Exempt	Standard rated
Inputs or raw materials locally purchased or imported by manufacturers of agricultural machinery and implements – upon approval by the Cabinet Secretary responsible for industrialisation.	Exempt	Standard rated
Carrier tissue.	Exempt	Standard rated
Goods of tariff number 4703.21.00 for use in the manufacture of baby diapers, sanitary towels (pads) and tampons (new).		Exempt
Any other aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance upon recommendation by the competent authority responsible for civil aviation.	Exempt	Standard rated
IP super soft fluff pulp – for fluff 310 treated pulp 488*125mm (cellose) of tariff number 4703.21.00.	Exempt	Standard rated
Specially designed locally assembled motor vehicles for transportation of tourists, purchased before clearance through Customs by tour operators.	Exempt	Standard rated
Betting, gaming and lotteries services.	Exempt	Standard rated

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

Goods or services	Current VAT treatment	Proposed VAT treatment
Hiring, leasing and chartering of aircraft, excluding helicopters	Exempt	Standard rated
Air ticketing services supplied by travel agents.	Exempt	Standard rated
Entry fees into national parks and national reserves.	Exempt	Standard rated
The services of tour operators, excluding in-house supplies.	Exempt	Standard rated
Such capital goods, the exemption of which the Cabinet Secretary may determine to promote investment in the manufacturing sector; provided that the value of such investment is not less than KES 2 billion.	Exempt	Standard rated
Imported inputs and raw materials supplied to manufacturers of agricultural pest control products.	Zero-rated	Exempt
Agricultural pest control products and fertilizers.	Zero-rated	Exempt
Inputs or raw material locally purchased or imported by manufactures or imported by manufacturers of fertilizers.	Zero-rated	Exempt
Transfer of a business as a going concern.	Standard rated	Exempt
All inputs and raw materials, whether produced locally or imported, supplied to manufacturers of agricultural pest control products upon recommendation by the Cabinet Secretary responsible for agriculture.	Zero-rated	Exempt

Application of East African Community Customs Management Act to exports

Section 65 of the VAT Act shall be amended to expand the application of the East African Customs and Management Act for VAT purposes to exported goods.

Excise Duty Act

Imposition of excise duty on services provided by non-residents through a digital platform

The amendment proposes that services offered by non-residents through digital platforms be subjected to excise duty. The rate has, however, not been specified.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

If passed into law, non-resident providers of digital services must register with local tax authorities to collect and remit excise duty. They may also be forced to adjust their pricing to reflect the new tax obligation, potentially passing on costs to their customers.

Excise duty remission on spirit made from agricultural products grown in Kenya

The amendment proposes that spirits made from specific local agricultural products (excluding barley) be included in the list of alcoholic beverages for which the Cabinet Secretary can waive or reduce excise duty. The aim is to promote the production of local spirits using domestic agricultural products, potentially benefiting local farmers and producers.

Extended period for payment of excise duty by manufacturers of alcoholic beverages

The proposed amendment changes the timeline for payment of excise duty for licensed manufacturers of alcoholic beverages from 24 hours after the removal of goods from the stockroom to the fifth day of the following month.

The proposed timeline will lead to more efficient administrative practices, as manufacturers can streamline their processes to account for duty payments in line with their monthly financial reporting cycles. The move will also be a welcome relief to affected taxpayers who have been pre-financing payment of the excise duty.

Changes in excise duty rates

Description	Proposed rate	Current rate
Imported sugar confectionary	KES 85.82 per kg	KES 42.91 per kg
Cigarettes with filters (hinge lid and soft cap)	KES 4,100 per mille	KES 4,067.02 per mille
Cigarettes without filters (plain cigarettes)	KES 4,100 per mille	KES 2,926.41 per mille
Products containing nicotine or substitutes (excluding approved medicinal products)	KES 2,000 per kg	KES 1,595 per kg
Liquid nicotine for electronic cigarettes	KES 100 per millilitre	KES 70 per millilitre
Imported electric transformers and parts (tariff codes 8504.x)	25%	N/A
Imported printing ink (tariff 3215.11.00 and 3215.19.00, excluding EAC-origin products)	35% of Customs value or KES 100 per kg	N/A

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

Description	Proposed rate	Current rate
Imported ceramic sinks, basins, sanitary fixtures (tariff heading 6910)	35% of Customs value or KES 300 per kg	N/A
Imported float glass and polished glass (tariff 7005)	35% of Customs value or KES 200 per kg	N/A
Imported ceramic tiles (tariff 6907)	35% of Customs value or KES 300 per kg	N/A
Coal	5% of value or KES 27,000 per metric ton	N/A
Wines, fortified wines, and fermented alcoholic beverages	KES 22.50 per centilitre of pure alcohol	KES 243.43 per litre
Beer, cider, perry, mead, opaque beer, fermented mixtures (not exceeding 6% alcohol)	KES 22.50 per centilitre of pure alcohol Licensed small brewers: KES 10 per centilitre	KES 142.44 per litre
Spirits and other alcoholic beverages (exceeding 6% alcohol)	KES 10 per centilitre of pure alcohol	KES 356.42 per litre
Imported self-adhesive plates, sheets, film, and other plastic shapes (excluding EAC-origin products)	25% or KES 75 per kg, whichever is higher	25%

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

The Bill further seeks to increase the excise duty rates for the following services/activities:

Service	Proposed rate	Current rate
Telephone and internet data services	20%	15%
Amount staked in betting and gaming	15%	12,5%
Amount paid to participate in prize competitions and lottery	15%	12,5%
Fees charged on advertisement on internet and social media on alcoholic beverages, betting, gaming, lotteries and prize competitions	15%	N/A

The Miscellaneous Fees and Levies Act (Cap. 496C)

Increased railway development levy

The Bill proposes increasing the railway development levy (RDL) from 1,5% to 2,5%.

The rise in the RDL means that importers will now face a higher cost when bringing goods into the country. This increase will likely be incorporated into the overall cost of imported products. Which may have a cascading effect on local industries that rely on these imports, potentially leading to increased production costs and affecting their competitive positioning.

Tax Procedures Act

The National Treasury has introduced an independent Tax Procedures (Amendment) (No.2) Bill, 2024 (Procedures Bill) to specifically amend the TPA. Below are some of the key proposed amendments.

Electronic tax invoices

The Procedures Bill proposes amending section 23A of the TPA to specifically outline the information that should be included in an electronic tax invoice (ETR) as follows:

- The words "*TAX INVOICE*".
- The name, address and personal identification number (PIN) of the supplier.
- The name, address and PIN, if any, of the purchaser.
- The serial number of the tax invoice.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

- The date and time when the tax invoice was issued and the date and time when the supply was made (if it is different from the date the tax invoice was issued).
- The description of the supply, including quantity of the goods or the type of services.
- The details of any discount allowed at the time of supply.
- The consideration for the supply.
- The tax rate charged, and total tax amount of tax charged.
- Any other prescribed information.

The proposed requirements aim to standardise ETRs and ensure consistency in the country. It is noteworthy to mention that the requirements mirror those proposed in the Finance Act, 2024, in the repealed Regulation 9 of the VAT Regulations, 2017, as well as the VAT (Electronic Tax Invoice) Regulations, 2020.

Reverse invoicing

The Procedures Bill proposes imposing an obligation to issue a tax invoice on those who purchase goods or services from small-scale traders and farmers whose turnover does not exceed KES 1 million. The move is aimed at ensuring that the purchasers assist the suppliers to issue the invoices on their behalf. Ordinarily, it is the supplier of a taxable supply that is required to issue an invoice. This move will get the small-scale traders or farmers into the tax net and give the tax collector visibility of their incomes for purposes of levying/collecting tax.

Tax amnesty extension

The Procedures Bill proposes an extension of the tax amnesty on interest, penalties and/or fines on any unpaid amount of principal tax that accrued before 31 December 2022, provided the tax is paid before 30 June 2025. The amnesty that was introduced by the Finance Act, 2023 ended on 30 June 2024. The extension to 30 June 2025 is a welcome move because it gives taxpayers some more time to clear their accrued principal tax for the period under consideration in exchange for the waiver of penalties and interest. We encourage taxpayers to take advantage of this incentive if the extension is approved.

Reinstatement of the power to abandon unpaid tax due to doubt or difficulty in recovery

The Procedures Bill proposes reinstating the Commissioner’s discretion to abandon tax liability where there is doubt or difficulty in recovery of the unpaid tax. Under this proposal, once the Commissioner determines that unpaid tax is impossible to recover, they may abandon the tax with the Cabinet Secretary’s prior written approval. The Cabinet Secretary may also direct the Commissioner to take any action the Cabinet Secretary may deem fit in respect of the unpaid taxes, or obtain the courts’ directions in respect of the case. Finally, the Commissioner is mandated to publish a notice every four months indicating the name of the taxpayer, amount abandoned and the reasons for abandonment. The notice must be laid before the National Assembly promptly for its approval.

Same script, different cast: An analysis of the proposed Tax Laws (Amendment) Bill, 2024 and Tax Procedures (Amendment) (No.2) Bill, 2024 in Kenya

CONTINUED

Increased penalty for withholding tax agents

The Procedures Bill seeks to impose a penalty of 10% for WHT agents who fail to withhold or remit WHT. WHT agents will need to update internal controls, such as improved tracking systems, regular audits, and staff training on withholding tax procedures. This could lead to increased short-term costs but potentially reduce long-term tax risk.

Offset of refund of overpaid tax

The proposed amendment to section 47 of the TPA will allow a taxpayer who overpays their taxes to either request to offset the overpaid amount against outstanding tax debts or future tax debts, or apply for a refund. For income tax, they must apply within five years, and for other taxes within six months from the overpayment date.

Integration of tax systems

The Procedures Bill proposes that the Commissioner will have the power to give notices to businesses with over KES 5 million in annual turnover to connect their electronic tax systems to the KRA's system to submit electronic documents and detailed transaction data. The notice will be for up to one year and failure to comply can result in a monthly fine of up to KES 500,000.

Extended time for objections and appeals

The proposed amendment seeks to exclude weekends and public holidays when computing time for lodging objections or appeals. This amendment seeks to increase the number of days for a taxpayer to lodge an objection against an assessment or appeal an objection decision.

Plan to tax remote workers

The Procedures Bill seeks to nab employees working remotely outside Kenya for an employer in Kenya by requiring them to register for tax in Kenya and ultimately pay tax in Kenya. The move is part of Kenya's plan to ensure that all employment income derived from Kenya is taxed in Kenya.

Is the bill a mere replica of Finance Bill, 2024? No, it is not. There are amendments that were in the Finance Bill 2024 that are not included in the current Bills one of them being the proposal to exempt KRA from the obligations in the Data Protection Act.

The next steps for the Bill and the Procedures Bill are for both to be subjected to public participation. We encourage everyone to provide their views on what they would like to see in the Bill for Parliament's consideration.

Alex Kanyi, Lena Onyango, Charity Muindi and Esther Nyabuto

OUR TEAM

For more information about our Tax & Exchange Control practice and services in South Africa and Kenya, please contact:

Emil Brincker
Practice Head & Director:
Tax & Exchange Control
T +27 (0)11 562 1063
E emil.brincker@cdhlegal.com

Gerhard Badenhorst
Director:
Tax & Exchange Control
T +27 (0)11 562 1870
E gerhard.badenhorst@cdhlegal.com

Jerome Brink
Director:
Tax & Exchange Control
T +27 (0)11 562 1484
E jerome.brink@cdhlegal.com

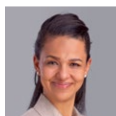
Petr Erasmus
Director:
Tax & Exchange Control
T +27 (0)11 562 1450
E petr.erasmus@cdhlegal.com

Dries Hoek
Director:
Tax & Exchange Control
T +27 (0)11 562 1425
E dries.hoek@cdhlegal.com

Alex Kanyi
Partner | Kenya
T +254 731 086 649
+254 204 409 918
+254 710 560 114
E alex.kanyi@cdhlegal.com

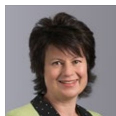
Heinrich Louw
Director:
Tax & Exchange Control
T +27 (0)11 562 1187
E heinrich.louw@cdhlegal.com

Lena Onyango
Partner | Kenya
T +254 731 086 649
+254 204 409 918
+254 710 560 114
E lena.onyango@cdhlegal.com

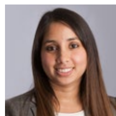


Howmera Parak
Director:
Tax & Exchange Control
T +27 (0)11 562 1467
E howmera.parak@cdhlegal.com

Stephan Spamer
Director:
Tax & Exchange Control
T +27 (0)11 562 1294
E stephan.spamer@cdhlegal.com



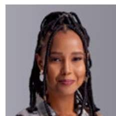
Tersia van Schalkwyk
Tax Consultant:
Tax & Exchange Control
T +27 (0)21 481 6404
E tersia.vanschalkwyk@cdhlegal.com



Varusha Moodaley
Senior Associate:
Tax & Exchange Control
T +27 (0)21 481 6392
E varusha.moodaley@cdhlegal.com

Abednego Mutie
Senior Associate | Kenya
T +254 731 086 649
+254 204 409 918
+254 710 560 114
E abednego.mutie@cdhlegal.com

Nicholas Carroll
Associate:
Tax & Exchange Control
T +27 (0)21 481 6433
E nicholas.carroll@cdhlegal.com



Puleng Mothabeng
Associate:
Tax & Exchange Control
T +27 (0)11 562 1355
E puleng.mothabeng@cdhlegal.com

BBBEE STATUS: LEVEL ONE CONTRIBUTOR
Our BBBEE verification is one of several components of our transformation strategy and we continue to seek ways of improving it in a meaningful manner.

PLEASE NOTE
This information is published for general information purposes and is not intended to constitute legal advice. Specialist legal advice should always be sought in relation to any particular situation. Cliffe Dekker Hofmeyr will accept no responsibility for any actions taken or not taken on the basis of this publication.

JOHANNESBURG
1 Protea Place, Sandton, Johannesburg, 2196. Private Bag X40, Benmore, 2010, South Africa.
Dx 154 Randburg and Dx 42 Johannesburg.
T +27 (0)11 562 1000 F +27 (0)11 562 1111 E jhb@cdhlegal.com

CAPE TOWN
11 Buitengracht Street, Cape Town, 8001. PO Box 695, Cape Town, 8000, South Africa. Dx 5 Cape Town.
T +27 (0)21 481 6300 F +27 (0)21 481 6388 E ctn@cdhlegal.com

NAIROBI
Merchant Square, 3rd floor, Block D, Riverside Drive, Nairobi, Kenya. P.O. Box 22602-00505, Nairobi, Kenya.
T +254 731 086 649 | +254 204 409 918 | +254 710 560 114
E cdhkenya@cdhlegal.com

STELLENBOSCH
14 Louw Street, Stellenbosch Central, Stellenbosch, 7600.
T +27 (0)21 481 6400 E cdhstellenbosch@cdhlegal.com

©2024 14110/NOV